APPENDIX

The following are those portions of the Federal and State statutes which have a material bearing upon the questions under discussion:

HAYDEN-CARTWRIGHT ACT OF 1936
(4 U.S.C.A. Sec. 12.)

"(a) All taxes levied by any State, Territory or the District of Columbia upon sales of gasoline and other motor vehicle fuels may be levied, in the same manner and to the same extent, upon such fuels when sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory or the District of Columbia, within whose borders the reservation affected may be located.

"(b) The officer in charge of such reservation shall, on or before the fifteenth day of each month, submit a written statement to the proper taxing authorities of the State, Territory or the District of Columbia within whose borders the reservation is located, showing the amount of such motor fuel not sold for the exclusive use of the United States during the preceding month."

AMENDMENT TO HAYDEN-CARTWRIGHT ACT ADOPTED OCTOBER 9, 1940, 54 St. at Large, 1059.

"* * * "All taxes levied by any State, Territory or the District of Columbia upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels may be levied, in the same manner and to the same extent, with respect to such fuels when sold by or through post exchanges,

ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory or the District of Columbia, within whose borders the reservation affected may be located."

SESSION LAWS OF WYOMING, 1935, CHAPTER 72, SECTION 2.

"Section 115-1102, Wyoming Revised Statutes, 1931, as amended by Section 2 of Chapter 60, Session Laws of Wyoming, 1933, Special Session, is hereby amended and re-enacted to read as follows:

"Section 115-1102. A license tax of four cents per gallon is hereby levied on all gasoline produced, refined, manufactured, blended or compounded, and used within this State, and on all gasoline produced, refined, manufactured, blended or compounded, and sold or distributed for sale or use within this State, imported into this State, for sale or use therein, to be collected as hereinafter set forth."